

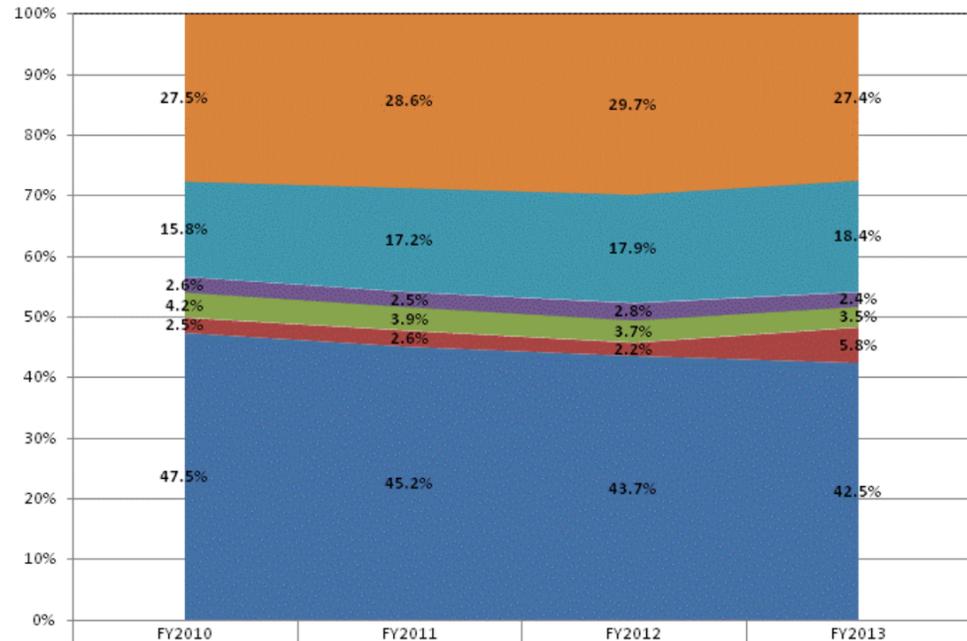
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
North Adams Community Schools (25)**

North Adams Community Schools (25)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$11,687,129	49.4%	\$11,336,632	47.5%	\$10,474,593	43.7%	\$10,736,465	42.5%
Student Instructional Support	\$1,516,096	6.4%	\$1,580,216	6.6%	\$1,414,268	5.9%	\$2,351,011	9.3%
Overhead and Operational	\$4,703,015	19.9%	\$4,600,064	19.3%	\$4,975,841	20.7%	\$5,257,424	20.8%
Nonoperational	\$5,770,144	24.4%	\$6,373,581	26.7%	\$7,128,968	29.7%	\$6,917,106	27.4%
Grand Total	\$23,676,385		\$23,890,493		\$23,993,669		\$25,262,006	

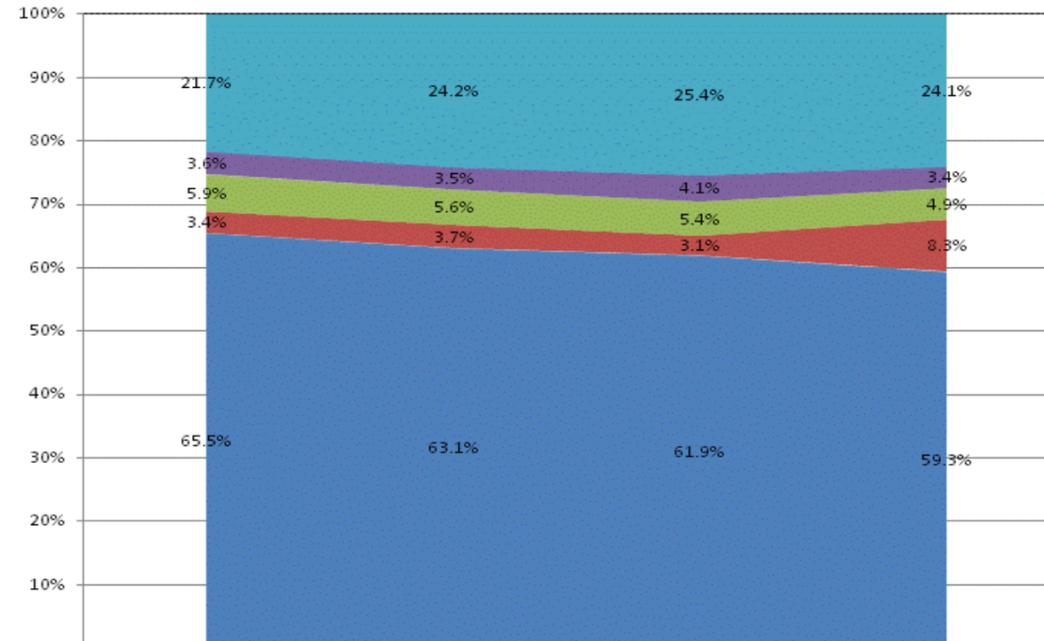
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	55.8%	54.1%	49.5%	51.8%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	27.5%	28.6%	29.7%	27.4%
Other Overhead and Operational	15.8%	17.2%	17.9%	18.4%
Corporation Administration	2.6%	2.5%	2.8%	2.4%
School Administration	4.2%	3.9%	3.7%	3.5%
Other Student Instructional Support	2.5%	2.6%	2.2%	5.8%
Student Academic Achievement	47.5%	45.2%	43.7%	42.5%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	21.7%	24.2%	25.4%	24.1%
Corporation Administration	3.6%	3.5%	4.1%	3.4%
School Administration	5.9%	5.6%	5.4%	4.9%
Other Student Instructional Support	3.4%	3.7%	3.1%	8.3%
Student Academic Achievement	65.5%	63.1%	61.9%	59.3%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$33,751	\$434,767	\$190,943	\$255,094	> 500%	-41%	34%
11100 Regular Programs; Elementary	\$2,663,311	\$2,844,840	\$2,164,198	\$2,061,058	-23%	-28%	-5%
11200 Regular Programs; Middle/Junior High	\$1,293,306	\$1,677,766	\$1,853,966	\$1,812,884	40%	8%	-2%
11300 Regular Programs; High School	\$2,222,024	\$2,535,708	\$2,273,537	\$2,153,918	-3%	-15%	-5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$53,100	\$50,824	\$71,035	\$70,301	32%	38%	-1%
11420 Vocational Education; Agriculture B	\$34,505	\$53,578	\$59,009	\$57,502	67%	7%	-3%
11430 Vocational Education; Distributive Education	\$38,915	\$44,635	\$0	\$0	-100%	-100%	N/A
11440 Vocational Education; Health Occupations	\$48,703	\$71,645	\$74,237	\$73,753	51%	3%	-1%
11450 Vocational Education; Consumer and Homemaking	\$128,348	\$196,670	\$185,666	\$187,227	46%	-5%	1%
11470 Vocational Education; Business Education	\$31,467	\$154,279	\$118,351	\$113,948	262%	-26%	-4%
11480 Vocational Education; Industrial Education A	\$64,520	\$53,046	\$65,589	\$70,311	9%	33%	7%
11490 Vocational Education; Industrial Education B	\$55,905	\$55,080	\$54,004	\$47,120	-16%	-14%	-13%
11510 Vocational Education; Cooperative Education	\$59,366	\$77,723	\$0	\$0	-100%	-100%	N/A
11590 Other Vocational Education Programs	\$103,131	\$154,625	\$135,159	\$160,924	56%	4%	19%
12110 Gifted And Talented; Gifted and Talented	\$10,628	\$39,776	\$65,709	\$6,487	-39%	-84%	-90%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$28,195	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$774,930	N/A	N/A	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$47,762	N/A	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$440	N/A	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$92,402	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$461,835	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$1,641	\$11,798	\$6,414	\$2,298	40%	-81%	-64%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$297,806	N/A	N/A	N/A
12510 Culturally Different; Communication Disorders	\$0	\$4,324	\$2,695	\$2,545	N/A	-41%	-6%
12520 Culturally Different; Compensatory	\$8,135	\$3,271	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$0	\$115,013	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$15,509	\$7,034	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$63,300	\$60,500	\$0	\$72,528	15%	20%	N/A
12900 Other Special Programs	\$152	\$91,331	\$59,127	\$25,302	> 500%	-72%	-57%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,220	\$46,617	\$12,022	\$0	-100%	-100%	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$51,641	\$33,153	\$1,716	\$135	-100%	-100%	-92%
14100 Summer School Programs; Elementary	\$0	\$24,230	\$770	\$26,269	N/A	8%	> 500%
14200 Summer School Programs; Middle/Junior High School	\$3,985	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$49,585	\$56,723	\$12,492	\$0	-100%	-100%	-100%
15100 Enrichment Programs; Non-Credit	\$1,505	\$4,164	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$13,524	\$43,686	\$106,470	\$105,969	> 500%	143%	0%
16200 Preventive Remediation	\$0	\$2,008	\$2,595	\$5,585	N/A	178%	115%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$14,998	\$17,357	\$8,322	N/A	-45%	-52%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,026,823	\$1,212,815	\$1,065,388	\$515	-100%	-100%	-100%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$1,289	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$97,440	\$105,931	\$127,153	\$72,133	-26%	-32%	-43%
22130 Improvement of Instruction; Instructional Staff Training	\$155,588	\$34,598	\$213,935	\$131,885	-15%	281%	-38%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$29,336	\$99,861	\$436,655	\$429,671	> 500%	330%	-2%
22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$424,608	\$424,726	\$376,236	\$378,075	-11%	-11%	0%
22230 Library/Media Services; Audiovisual	\$6,801	\$1,930	\$0	\$0	-100%	-100%	N/A
22240 Library/Media Services; Educational Television	\$2,091	\$1,321	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$40,338	\$20,420	\$12,034	\$14,989	-63%	-27%	25%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$67,081	\$120,046	\$102,420	\$98,409	47%	-18%	-4%
22360 Instruction, Related Technology; Network Support	\$109,571	\$159,670	\$217,372	\$221,134	102%	38%	2%

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22900 Other Support Service, Instructional Staff	\$0	\$71,392	\$40,286	\$19,386	N/A	-73%	-52%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$849	\$0	\$295,776	\$137,469	> 500%	N/A	-54%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$275,632	\$235,126	\$54,278	\$94,934	-66%	-60%	75%
26497 2007 Account Code - Teachers Retirement Fund	\$452,136	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,748,759	\$11,336,632	\$10,474,593	\$10,736,465	10%	-5%	3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$2,493	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$23,477	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$373,456	\$486,015	\$404,453	\$341,034	-9%	-30%	-16%
21250 Guidance Services; Records Maintenance	\$896	\$3,005	\$2,434	\$2,610	191%	-13%	7%
21290 Guidance Services; Other Guidance Services	\$3,738	\$0	\$0	\$152	-96%	N/A	N/A
21340 Health Services; Nurse Services	\$65,967	\$101,014	\$106,814	\$106,543	62%	5%	0%
21390 Health Services; Other Health Services	\$5,113	\$1,284	\$1,635	\$2,879	-44%	124%	76%
21420 Psychological Testing	\$0	\$0	\$0	\$275,662	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$154,309	N/A	N/A	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$159,296	N/A	N/A	N/A
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$68,064	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$1,953	\$358,904	N/A	N/A	> 500%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$4,500	N/A	N/A	N/A
24100 Office of The Principal	\$532,071	\$668,340	\$648,716	\$640,845	20%	-4%	-1%
24900 Other Support Services, School Administration	\$223,257	\$320,558	\$248,262	\$236,213	6%	-26%	-5%
Student Instructional Support Total	\$1,230,468	\$1,580,216	\$1,414,268	\$2,351,011	91%	49%	66%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,765	\$12,918	29%	20%	20%
23120 Board of Education; Service Area Assistants	\$62,787	\$85,221	\$94,059	\$98,509	57%	16%	5%
23150 Board of Education; Legal Services	\$8,358	\$20,670	\$29,465	\$24,665	195%	19%	-16%
23160 Board of Education; Promotion Expenses	\$1,179	\$3,716	\$3,532	\$8,856	> 500%	138%	151%
23190 Board of Education; Other Governing Body Services	\$20,612	\$11,433	\$12,026	\$5,127	-75%	-55%	-57%
23210 Executive Administration; Office of The Superintendent	\$389,740	\$431,152	\$429,758	\$411,822	6%	-4%	-4%
23220 Executive Administration; Community Relations	\$76,947	\$3,109	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$3,815	\$1,440	\$3,459	\$1,327	-65%	-8%	-62%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$59,879	\$12,724	N/A	N/A	-79%
25150 Fiscal Services; Payroll Services	\$288	\$435	\$2,793	\$5,587	> 500%	> 500%	100%
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$2,099	\$1,770	N/A	N/A	-16%
25191 Other Fiscal Services; Refund of Revenue	\$909	\$935	\$10,115	\$1,227	35%	31%	-88%
25193 Other Fiscal Services; Printed Forms	\$0	\$150	\$0	\$387	N/A	158%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$432	N/A	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$650	\$225	N/A	N/A	-65%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$853	N/A	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$15,382	\$5,000	\$0	\$0	-100%	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$11,367	\$23,634	\$10,438	N/A	-8%	-56%
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$4,763	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$1,755	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$5,175	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$2,595	N/A	N/A	N/A
25920 Ditch Assessments	\$623	\$2,180	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$15,286	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,475,345	\$1,600,538	\$1,618,291	\$1,627,896	10%	2%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$62,364	\$131,220	\$131,932	\$140,064	125%	7%	6%

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26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$17,267	\$5,469	\$21,514	\$29,320	70%	436%	36%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,284	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,387	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$81,858	\$82,031	\$165,288	\$223,105	173%	172%	35%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$290	\$0	\$0	\$2,451	> 500%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$96,800	\$176,870	\$84,949	\$132,400	37%	-25%	56%
27100 Student Transportation; Vehicle Operation	\$371,903	\$521,000	\$565,886	\$529,020	42%	2%	-7%
27200 Student Transportation; Monitoring Services	\$25,379	\$21,893	\$35,628	\$49,487	95%	126%	39%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$202,280	\$204,158	\$336,510	\$289,200	43%	42%	-14%
27400 Student Transportation; Purchase of School Buses	\$194,865	\$240,995	\$0	\$282,410	45%	17%	N/A
27500 Student Transportation; Insurance on Buses	\$16,423	\$16,378	\$9,389	\$10,596	-35%	-35%	13%
27700 Student Transportation; Contracted Transportation Services	\$5,998	\$4,568	\$3,142	\$857	-86%	-81%	-73%
27900 Student Transportation; Other Student Transportation Services	\$2,155	\$3,966	\$2,881	\$3,910	81%	-1%	36%
27910 Student Transportation; Bus Driver Training	\$315	\$4,559	\$266	\$0	-100%	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$312,599	\$384,269	\$510,031	\$516,673	65%	34%	1%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$11,304	\$13,495	N/A	N/A	19%
31900 Other Food Services	\$575,753	\$608,016	\$796,599	\$800,560	39%	32%	0%
Overhead and Operational Total	\$4,048,800	\$4,600,064	\$4,975,841	\$5,257,424	30%	14%	6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$4,904	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$0	\$0	\$3,032	\$2,389	N/A	N/A	-21%
33400 Athletic Coaches	\$229,319	\$244,934	\$193,230	\$192,469	-16%	-21%	0%
33500 Welfare Activities Services	\$312,151	\$324,470	\$255,658	\$293,625	-6%	-10%	15%
33930 Latch Key Kid Program	\$11,922	\$44,666	\$0	\$1,607	-87%	-96%	N/A
33940 Child Care Services	\$23,849	\$53,552	\$48,748	\$41,539	74%	-22%	-15%
33990 Other Community Services; Other	\$184,968	\$459,566	\$759,581	\$665,741	260%	45%	-12%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$27,176	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$593,275	\$353,084	\$417,054	\$654,946	10%	85%	57%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$22,974	\$11,804	\$225,886	\$13,633	-41%	15%	-94%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$469,320	\$450,427	\$548,003	\$471,212	0%	5%	-14%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$558,534	\$430,266	\$461,353	\$542,303	-3%	26%	18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$197,106	\$31,122	\$69,731	\$14,191	-93%	-54%	-80%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$265,000	\$305,000	\$315,000	N/A	19%	3%
52100 Debt Services; Interest on Debt; Bonds	\$387,712	\$358,671	\$320,096	\$305,874	-21%	-15%	-4%
52200 Debt Services; Interest on Debt; Temporary Loans	\$118,628	\$179,777	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,159,844	\$2,515,000	\$3,175,000	\$2,096,354	-3%	-17%	-34%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$345,118	\$651,241	\$342,960	\$1,275,048	269%	96%	272%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$3,637	\$3,999	N/A	N/A	10%
Nonoperational Total	\$5,619,623	\$6,373,581	\$7,128,968	\$6,917,106	23%	9%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$257,196	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$843,299	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$65,668	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,772,959	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,468	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$79,146	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,028,736	\$0	\$0	\$0	N/A	N/A	N/A